

FORM <b>F-66(IA-2)</b> (5-8-2002)					
STATE OF IOWA  2002 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2002  CITY OF _____, IOWA					
		(Please correct any error in name, address, and ZIP Code)			
WHEN COMPLETED, PLEASE RETURN TO		Richard D. Johnson Auditor of State State Capitol Building Des Moines, IA 50319-0004		NOTE – The information supplied in this report will be shared by the Iowa State Auditor’s Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	
ALL FUNDS					
Item description	Current governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)	
Revenues					
Property tax					
TIF revenues					
Other city taxes					
Licenses and permits					
Use of money and property					
Intergovernmental					
Charges for services					
Special assessments					
Miscellaneous					
Total revenues					
Other financing sources					
Transfers in					
Proceeds of short/long-term debt					
Proceeds of fixed asset sales					
Total other financing sources					
Total revenues and other sources					
Expenditures					
Community protection					
Human development					
Home and community environment					
Policy and administration					
Non-program					
Total expenditures					
Other financing uses					
Transfers out					
Total other financing sources					
Total expenditures and other uses					
Revenues and other sources over (under) expenditures and other uses					
Beginning fund balance July 1, 2001					
Ending fund balance June 30, 2002					
Note – These balances do not include \$ _____ held in non-expendable trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations. Agency fund additions totaled \$ _____ and deductions totaled \$ _____.					
Indebtedness at June 30, 2002	Amount – Omit cents	Indebtedness at June 30, 2002	Amount – Omit cents		
General obligation debt	\$	Other long-term debt	\$		
Revenue bonds debt	\$	Short-term debt	\$		
Special assessment bonds debt	\$	General obligation debt limit	\$		
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk		Date		Mark (X) one <input type="checkbox"/> Date published <input type="checkbox"/> Date posted	
Printed name of city clerk		Telephone →	Area code	Number	Extension
PLEASE PUBLISH THIS PAGE ONLY					

Part I		REVENUE FOR YEAR ENDED JUNE 30, 2002			CITY OF			<input type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP			
Line No.	Item description	General (a)	Special revenue (b)	Debt service (c)	Capital projects (d)	Expendable trust (e)	Total current governmental (Sum of cols. (a) through (e)) (f)	Proprietary (g)	Code	GRAND TOTAL (Sum of cols. (f) and (g)) (h)	Line No.
1	Section A — TAXES										1
2	Taxes levied on property										2
3	Less: Uncollected property taxes — Levy year										3
4	Net current property taxes								TØ1		4
5	Delinquent property taxes								TØ1		5
6	Total property tax										6
7	TIF revenues								TØ1		7
8	Utility property tax replacement								T15		8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)								T15		9
10	Parimutuel wager tax								T19		10
11	Gaming wager tax								T19		11
12	Mobile home tax								T19		12
13	Hotel/motel tax								T19		13
14	Other local option taxes \$ _____ *								TØ9		14
15	TOTAL OTHER CITY TAXES										15
16	Section B — LICENSES AND PERMITS								T99		16
17	Section C — USE OF MONEY AND PROPERTY										17
18	Interest on investments								U2Ø		18
19	Rents and royalties								U4Ø		19
20	Sale of property								U11		20
21											21
22	TOTAL MONEY AND PROPERTY										22
23											23
24	Section D — INTERGOVERNMENTAL										24
25	Federal government										25
26	Community development block grants								B5Ø		26
27	Housing and urban renewal grants								B5Ø		27
28	Health and hospital grants								B42		28
29	Highway grants								B46		29
30	Other Federal grants — Specify								B89		30
31											31
32											32
33	Total Federal										33
34											34
35	State of Iowa										35
36	State allocation (Chapter 405A. 3, Code of Iowa)								C3Ø		36
37	Bank franchise tax								C3Ø		37
38	State road use tax								C46		38
39	State primary road extension and maintenance								C46		39
40	Pollution control grant								C42		40
*Enter the amount the city calculates to be attributable to property tax relief.											

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Part I		REVENUE FOR YEAR ENDED JUNE 30, 2002 — <i>Continued</i>	CITY OF					<input type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP		
Line No.	Item description	General (a)	Special revenue (b)	Debt service (c)	Capital projects (d)	Expendable trust (e)	Total current governmental (Sum of cols. (a) through (e)) (f)	Proprietary (g)	Code	GRAND TOTAL (Sum of cols. (f) and (g)) (h)	Line No.
41	<b>Section D — INTERGOVERNMENTAL — <i>Continued</i></b>										41
42	<b>State of Iowa</b>										42
43	Youth opportunity grant								C89		43
44	Aeronautical grants								C89		44
45	Health grants								C42		45
46	Substance abuse grants								C42		46
47	Library grants								C89		47
48	Sewer construction grants								C89		48
49	Flood disaster grants								C89		49
50	Commission on the aging grants								C89		50
51	Crime commission grants								C89		51
52	Planning grants								C89		52
53	Highway safety grants								C89		53
54	Property tax relief								C3Ø		54
55	JTPA grants								C89		55
56	Other State grants — <i>Specify</i>								C89		56
57											57
58											58
59											59
60	<b>Total state</b>										60
61											61
62	<b>Local governments</b>										62
63	County payments for library								D89		63
64	Township payments for library								D89		64
65	Fire contracts								D89		65
66	Payment in lieu of tax								D3Ø		66
67	Other local government payments — <i>Specify</i>								D89		67
68											68
69											69
70	<b>Total local</b>										70
71	<b>TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)</b>										71
72	<b>Section E — CHARGES FOR SERVICES</b>										72
73	Water								A91		73
74	Sewer								A8Ø		74
75	Electric								A92		75
76	Gas								A93		76
77	Parking								A6Ø		77
78	Airport								AØ1		78
79	Landfill/garbage								A81		79
80	Hospital								A36		80

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Part IREVENUE FOR YEAR ENDED JUNE 30, 2002 — Continued			CITY OF					<input type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP		
Line No.	Item description	General (a)	Special revenue (b)	Debt service (c)	Capital projects (d)	Expendable trust (e)	Total current governmental (Sum of cols. (a) through (e)) (f)	Proprietary (g)	Code	GRAND TOTAL (Sum of cols. (f) and (g)) (h)	Line No.
81	Section E — CHARGES FOR SERVICES — Continued										81
82	Transit								A94		82
83	Other:										83
84	Nursing home								A89		84
85	Police service fees								A89		85
86	Prisoner care								A89		86
87	Fire service charges								A89		87
88	Ambulance charges								A89		88
89	Sidewalk street repair charges								A44		89
90	Housing and urban renewal charges								A5Ø		90
91	River port and terminal fees								A87		91
92	Public scales								A89		92
93	Cemetery charges								A89		93
94	Library charges								A89		94
95	Park, recreation, and cultural charges								A61		95
96	Animal control charges								A89		96
97	Other charges — Specify										97
98											98
99											99
100											100
101											101
102											102
103	Total others (Sum of lines 84–102)										103
104	TOTAL CHARGES FOR SERVICES										104
105											105
106	Section F — SPECIAL ASSESSMENTS								UØ1		106
107	Section G — MISCELLANEOUS										107
108	Fines, forfeits, and penalties								U99		108
109	Contributions from public enterprise								NR		109
110	Donations from private sources								U99		110
111	Refunds								U99		111
112	Services to other city agencies								NR		112
113	Other miscellaneous — Specify								U99		113
114											114
115											115
116											116
117											117
118											118
119											119
120	TOTAL MISCELLANEOUS										120

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Part IREVENUE FOR YEAR ENDED JUNE 30, 2002 — Continued			CITY OF					<input type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP			
Line No.	Item description	General (a)	Special revenue (b)	Debt service (c)	Capital projects (d)	Expendable trust (e)	Total current governmental (Sum of cols. (a) through (e)) (f)	Proprietary (g)	Code	GRAND TOTAL (Sum of cols. (f) and (g)) (h)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15, 16, 22, 71, 104, 106, and 120)										121
122											122
123	Section H — OTHER FINANCING SOURCES										123
124	Transfers in								NR		124
125	Proceeds of long-term debt								NR		125
126	Proceeds of anticipatory warrants or other short-term debt								A89		126
127	Proceeds of fixed asset sales										127
128											128
129											129
130											130
131	TOTAL OTHER FINANCING SOURCES										131
132	TOTAL RESOURCES except for beginning balances (Sum of lines 121 and 131)										132
133											133
134	Beginning balance July 1, 2001										134
135											135
136	TOTAL RESOURCES (Sum of lines 132 and 134)										136
137											137
138											138
139											139
140											140
141											141
142											142
143											143
144											144
145											145
146											146
147											147
148											148
149											149
150											150
151											151
152											152
153											153
154											154
155											155
156											156
157											157
158											158
159											159

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Part II		EXPENDITURES FOR FISCAL YEAR ENDED JUNE 30, 2002			CITY OF			<input type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP			
Line No.	Item description	General	Special revenue	Debt service	Capital projects	Expendable trust	Total current governmental <i>(Sum of cols. (a) through (e))</i>	Proprietary	Code	GRAND TOTAL <i>(Sum of cols. (f) and (g))</i>	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)		(h)	
1	Section A — COMMUNITY PROTECTION										1
2	Street lighting — Current operation								E44		2
3	Purchase of land and equipment								G44		3
4	Police department — Current operation								E62		4
5	Purchase of land and equipment								G62		5
6	Construction								F62		6
7	Coroner, medical examiner — Current operation								E62		7
8	Purchase of land and equipment								G62		8
9	Traffic control and safety — Current operation								E44		9
10	Purchase of land and equipment								G44		10
11	Construction								F44		11
12	City jail — Current operation								EØ5		12
13	Purchase of land and equipment								GØ5		13
14	Construction								FØ5		14
15	Probation and parole — Current operation								EØ5		15
16	Purchase of land and equipment								GØ5		16
17	Civil defense — Current operation								E89		17
18	Purchase of land and equipment								G89		18
19	Construction								F89		19
20	Flood control — Current operation								E89		20
21	Purchase of land and equipment								G89		21
22	Construction								F89		22
23	Fire department — Current operation								E24		23
24	Purchase of land and equipment								G24		24
25	Construction								F24		25
26	Ambulance — Current operation								E32		26
27	Purchase of land and equipment								G32		27
28	Department of inspections — Current operation								E66		28
29	Purchase of land and equipment								G66		29
30	Miscellaneous protective services — Current operation								E66		30
31	Purchase of land and equipment								G66		31
32	Debt service								NE		32
33	Other — <i>Specify</i>										33
34											34
35											35
36											36
37											37
38											38
39											39
40	TOTAL COMMUNITY PROTECTION										40

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Part II		EXPENDITURES FOR FISCAL YEAR ENDED JUNE 30, 2002 — <i>Continued</i>			CITY OF				<input type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP		
Line No.	Item description	General	Special revenue	Debt service	Capital projects	Expendable trust	Total current governmental <i>(Sum of cols. (a) through (e))</i>	Proprietary	Code	GRAND TOTAL <i>(Sum of cols. (f) and (g))</i>	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)		(h)	
41	<b>Section B — HUMAN DEVELOPMENT</b>										41
42	Welfare assistance — Current operation								E79		42
43	Purchase of land and equipment								G79		43
44	City hospital — Current operation								E36		44
45	Purchase of land and equipment								G36		45
46	Construction								F36		46
47	Payments to private hospitals — Current operation								E38		47
48	Health regulation and inspection — Current operation								E32		48
49	Purchase of land and equipment								G32		49
50	Water, air, and mosquito control — Current operation								E32		50
51	Purchase of land and equipment								G32		51
52	Community mental health — Current operation								E32		52
53	Purchase of land and equipment								G32		53
54	Construction								F32		54
55	Other social services — Current operation								E79		55
56	Purchase of land and equipment								G79		56
57	Construction								F79		57
58	Library services — Current operation								E52		58
59	Purchase of land and equipment								G52		59
60	Construction								F52		60
61	Museum, band, theater — Current operation								E61		61
62	Purchase of land and equipment								G61		62
63	Park and recreation activities — Current operation								E61		63
64	Purchase of land and equipment								G61		64
65	Construction								F61		65
66	Community center, auditorium, zoo, marina — Current operation								E61		66
67	Purchase of land and equipment								G61		67
68	Construction								F61		68
69	Other recreation and culture — Current operation								E61		69
70	Purchase of land and equipment								G61		70
71	Construction								F61		71
72	Animal control — Current operation								E32		72
73	Purchase of land and equipment								G32		73
74	Debt service								NE		74
75	Other — <i>Specify</i>										75
76											76
77											77
78											78
79											79
80	<b>TOTAL HUMAN DEVELOPMENT</b>										80

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Part II		EXPENDITURES FOR FISCAL YEAR ENDED JUNE 30, 2002 — <i>Continued</i>			CITY OF			<input type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP			
Line No.	Item description	General	Special revenue	Debt service	Capital projects	Expendable trust	Total current governmental <i>(Sum of cols. (a) through (e))</i>	Proprietary	Code	GRAND TOTAL <i>(Sum of cols. (f) and (g))</i>	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)		(h)	
81	<b>Section C — HOME AND COMMUNITY ENVIRONMENT</b>										81
82	Roads, bridges, sidewalks — Current operation								E44		82
83	Purchase of land and equipment								G44		83
84	Construction								F44		84
85	Snow removal — Current operation								E44		85
86	Purchase of land and equipment								G44		86
87	Highway engineering — Current operation								E44		87
88	Purchase of land and equipment								G44		88
89	Construction								F44		89
90	Parking (meter and off-street) — Current operation								E6Ø		90
91	Purchase of land and equipment								G6Ø		91
92	Construction								F6Ø		92
93	River transport and terminals — Current operation								E87		93
94	Purchase of land and equipment								G87		94
95	Construction								F87		95
96	Sewers and sewage disposal — Current operation								E8Ø		96
97	Purchase of land and equipment								G8Ø		97
98	Construction								F8Ø		98
99	Land fill/garbage — Current operation								E81		99
100	Purchase of land and equipment								G81		100
101	Construction								F81		101
102	Street cleaning — Current operation								E81		102
103	Purchase of land and equipment								G81		103
104	Water utility — Current operation								E91		104
105	Purchase of land and equipment								G91		105
106	Construction								F91		106
107	Electric utility — Current operation								E92		107
108	Purchase of land and equipment								G92		108
109	Construction								F92		109
110	Gas utility — Current operation								E93		110
111	Purchase of land and equipment								G93		111
112	Construction								F93		112
113	Cable TV — Current operation								E89		113
114	Purchase of land and equipment								G89		114
115	Transit-bus utility — Current operation								E94		115
116	Purchase of land and equipment								G94		116
117	Construction								F94		117
118	Airport — Current operation								EØ1		118
119	Purchase of land and equipment								GØ1		119
120	Construction								FØ1		120

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Part II		EXPENDITURES FOR FISCAL YEAR ENDED JUNE 30, 2002 — <i>Continued</i>			CITY OF				<input type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP	
Line No.	Item description	General	Special revenue	Debt service	Capital projects	Expendable trust	Total current governmental (Sum of cols. (a) through (e))	Proprietary	Code	GRAND TOTAL (Sum of cols. (f) and (g))	Line No.	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)		(h)		
121	<b>Section C — HOME AND COMMUNITY ENVIRONMENT — <i>Cont.</i></b>										121	
122	Cemetery — Current operation								E89		122	
123	Purchase of land and equipment								G89		123	
124	Community beautification — Current operation								E89		124	
125	Purchase of land and equipment								G89		125	
126	Economic development								E89		126	
127	Purchase of land and equipment								G89		127	
128	Housing and urban renewal — Current operation								E5Ø		128	
129	Purchase of land and equipment								G5Ø		129	
130	Construction								F5Ø		130	
131	Other environmental expenses — Current operation								E32		131	
132	Purchase of land and equipment								G32		132	
133	Construction								F32		133	
134	Debt service								NE		134	
135	Other — <i>Specify</i>										135	
136											136	
137											137	
138	<b>TOTAL HOME AND COMMUNITY ENVIRONMENT</b>										138	
139	<b>Section D — POLICY AND ADMINISTRATION</b>										139	
140	City courts and judicial — Current operation								E25		140	
141	Purchase of land and equipment								G25		141	
142	Mayor, council, manager, administrator — Current operation								E29		142	
143	Purchase of land and equipment								G29		143	
144	Clerk, treasurer, finance administrator — Current operation								E23		144	
145	Purchase of land and equipment								G23		145	
146	Elections — Current operation								E89		146	
147	Purchase of land and equipment								G89		147	
148	Legal services, city attorney — Current operation								E25		148	
149	Purchase of land and equipment								G25		149	
150	Planning and zoning — Current operation								E29		150	
151	Purchase of land and equipment								G29		151	
152	City hall and general buildings — Current operation								E31		152	
153	Purchase of land and equipment								G31		153	
154	Construction								F31		154	
155	Other administrative expenses — Current operation								E89		155	
156	Purchase of land and equipment								G89		156	
157	Tort liability — Current operation								E89		157	
158	Purchase of land and equipment								G89		158	

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Part II		EXPENDITURES FOR FISCAL YEAR ENDED JUNE 30, 2002 — <i>Continued</i>	CITY OF					<input type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP			
Line No.	Item description	General	Special revenue	Debt service	Capital projects	Expendable trust	Total current governmental <i>(Sum of cols. (a) through (e))</i>	Proprietary	Code	GRAND TOTAL <i>(Sum of cols. (f) and (g))</i>	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)		(h)	
159	<b>Section D — POLICY AND ADMINISTRATION — <i>Cont.</i></b>										159
160	Debt service								NE		160
161	Other — <i>Specify</i>								E89		161
162									G89		162
163											163
164											164
165											165
166											166
167	<b>TOTAL POLICY AND ADMINISTRATION</b>										167
168	<b>Section E — NON-PROGRAM <i>(Specify)</i></b>										168
169											169
170											170
171											171
172	<b>TOTAL NON-PROGRAM</b>										172
173											173
174	<b>TOTAL EXPENDITURES <i>(Sum of lines 40, 80, 138, 167, and 172)</i></b>										174
175	<b>Section F — Other financing uses</b>										175
176	Transfers out								NE		176
177											177
178	<b>TOTAL OTHER FINANCING USES</b>										178
179											179
180	<b>TOTAL REQUIREMENTS except for ending balances <i>(Sum of lines 174 and 178)</i></b>										180
181											181
182	Ending fund balance June 30, 2002										182
183											183
184	<b>TOTAL REQUIREMENTS <i>(Sum of lines 180 and 182)</i></b>										184
185	<i>If needed, please list any items not included in sections A — F</i>										185
186											186
187											187
188											188
189											189
190											190
191											191
192											192
193											193

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Part III

INTERGOVERNMENTAL EXPENDITURES

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction . . . . .	M05 \$	Highways . . . . .	L44 \$
Health . . . . .	M32	All other . . . . .	L89 \$
Highways . . . . .	M44		
Transit subsidies . . . . .	M94		
Libraries . . . . .	M52		
Police protection . . . . .	M62		
Sewerage . . . . .	M80		
Sanitation . . . . .	M81		
All other . . . . .	M89 \$		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions for social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount – Omit cents
	200
Total salaries and wages paid . . . . .	\$

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt	Debt outstanding July 1, 2001	Debt during the fiscal year		Debt outstanding June 30, 2002			Interest paid this year
		Issued	Retired	General obligation	Revenue	Special assessment	
Purpose	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1. Water utility	19A \$	29A \$	39A \$	41A \$	44A \$	44A \$	191 \$
2. Sewer utility	19X	29X	39X	41X	44X	44X	189
3. Electric utility	19B	29B	39B	41B	44B		192
4. Gas utility	19C	29C	39C	41C	44C		193
5. Transit-bus	19D	29D	39D	41D	44D		194
6. Industrial revenue	19T	24T	34T		44T		189
7. Mortgage revenue	19T	24T	34T		44T		189
8. TIF	19X	29X	39X	41X	44X	44X	189
9. Other – Specify	19X	29X	39X	41X	44X	44X	189
10.	19X	29X	39X	41X	44X	44X	189
11.	19X	29X	39X	41X	44X	44X	189
12.	19X	29X	39X	41X	44X	44X	189
13.	19X	29X	39X	41X	44X	44X	189
14.	19X	29X	39X	41X	44X	44X	189
Total long-term debt							

B. Short-term debt

	Amount – Omit cents
Outstanding as of July 1, 2001 . . . . .	61V \$
Outstanding as of June 30, 2002 . . . . .	64V \$

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

	Amount – Omit cents
Actual valuation – January 1, 2000 . . . . .	\$ x .05 = \$

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2002

Type of asset	Amount – Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	All other funds (d)	Total (e)
Cash and investments – Include cash on hand, CD’s, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01 \$	W31 \$		W61	\$
REMARKS					V98

# INSTRUCTIONS FOR FINANCIAL REPORT YEAR ENDED JUNE 30, 2002

The Office of the Auditor of State and the United States Census Bureau have developed this cooperative financial reporting form for use by Iowa cities. This form replaces Census Bureau annual finance reporting forms F-21 and F-22.

The completed report (form IA-2) should be filed with the Auditor of State, for forwarding to the Census Bureau. **Do not** send your report directly to the Census Bureau.

Because these forms have been designed to coincide with the budget forms, and they are to be prepared in the same manner as the budget forms, we have not provided line-by-line instructions. The instructions for preparation of the City budget for the year ended June 30, 2002 provide guidance on the types of city activities to be included in each of the fund types, and also provide descriptions and examples of the proper reporting categories for specific items. If you have questions on where specific items are to be reported, the budget instructions should be very helpful to you. If you no longer have the budget instructions, let us know and we will see that you receive a copy. However, the following specific instructions should be noted.

## GENERAL INSTRUCTIONS

- a. The financial activity of all city operations or departments included in the city's budget should be included in the Annual Financial Report. Also, include the financial transactions of the following agencies if they are operative in your city: airport commissions (single-city); housing authorities with ex officio boards; revitalization areas; urban renewal agencies and library board.
- b. If you budgeted on the basis of generally accepted accounting principles (GAAP), the Annual Financial Report should be completed on that basis. If you budgeted on a NON-GAAP basis, usually on the basis of cash receipts and disbursements, the Annual Financial Report should be prepared on that basis. Be sure to mark on the form which basis is used.
- c. **Do not cross out preprinted items or write over them.** If you have an item that is not already identified on the form, include the item in the write-in part of each section.
- d. If different funds or sections of the report are developed on a different basis of accounting or different reporting period, this should be disclosed in the report. It is not necessary to convert data to the same basis of accounting or to the same reporting period. Identify funds or sections and differences in reporting.
- e. Investment activity, such as purchase and redemption of CDs or transfers between checking and savings accounts, are not to be reported as receipts, disbursements, or transfers. These types of transactions merely exchange one type of asset for another and do not affect the city's fund balances.
- f. **All tax Increment Financing** revenue should be report in the "Special Revenue Fund, Urban Renewal Tax Revenue Account" (SRF-URTR) in accordance with Chapter 403.19(2) of the Code of Iowa. Disbursements should also be recorded in the SRF-URTR account for most disbursements, including payment of principal and interest on TIF revenue debt issued in accordance with Chapter 403.9 of the Code of Iowa.  
  
However, if the City has general obligation debt which is payable from TIF collections, the City should record the revenue in the SRF-URTR account and transfer to the Debt Service Fund in accordance with Chapter 384.4 of the Code of Iowa for payment of the debt.  
  
In addition, transfers from the SRF-URTR account to the Capital Projects Fund would also be appropriate for capital projects pursuant to a construction contract or other commitment.
- g. All city pension payments are to be included as direct expenditures. Where possible these payments should be included with the function being reported i.e., police, fire, etc. Exclude any payments to city administered and operated retirement systems.
- h. **Part I, Utility Franchise Tax** — If your city imposes a tax on the gross receipts of **private** utility companies, report the proceeds of that tax here. These fees, established in accordance with Chapter 364.2 of the Code of Iowa, include systems for electric light and power, heating, telephone, telegraph, cable television, district telegraph and alarm, motor bus, trolley bus, street railway or other public transit, waterworks, and gasworks. **Do not include** the proceeds of the State sales tax on the receipts of city-owned public utilities that your city collects and remits to the State.
- i. **Part II, Section C, Economic Development — All** disbursements for economic development should **be reported in the Home and Community Environment Program**, regardless of the purpose of the economic development. Accordingly, the lines for economic Development in Sections A, B, and D have been deleted.
- j. **Parts II and V, Debt service** — Your city's disbursements for **debt service** are requested at the appropriate line in part II. Report at the **debt service** line your disbursements for debt principal retired, interest paid, paying agent's fees, and other costs of administering your city's debt. Debt includes bonds, notes, pledge orders, anticipatory and stamped warrants, etc. In part V of the form, entitled **Debt Outstanding, Issued, and Retired**, repeat from part II the amount of principal retired for the various types of bond issues and the amounts of interest paid for the various types of bond issues.
- k. **Part II, Section E — Non-program disbursements** are disbursements not identifiable to one of the four programs of public service of the city (Community Protection, Human Development, Home and Community Environment, and Policy and Administration). These would include disbursement from internal service funds if the disbursement was previously charged to a program in another fund; repayment of short-term financing from the proceeds of long-term debt when the disbursement of the short-term financing proceeds was previously recorded to a program; non-expendable trust fund disbursements; and agency fund disbursements. These do not include disbursements more appropriately classified as other financing uses.
- l. **Part II, Section F — Other Financing Uses** category is limited in its use to operating transfers out, the amounts paid to bondholders or placed in escrow in connection with refundings resulting in the redemption or defeasance of debt **which use proceeds of the refunding debt**, or the redemption of anticipatory debt or project warrants **when one type of debt replaces another type of debt**. Payments to debt holders or an escrow agent made from other resources of the City should be reported as debt service disbursements.
- m. **Part V, Section B, Short Term Debt** — Includes anticipatory warrants pledge orders, and construction warrant. It does not include stamped warrants.
- n. **Part VI, Debt Limitation for General Obligation Debt** — The city's debt limitation is 5% multiplied by the city's value of the taxable property, **excluding Ag land valuations, before rollback**. Your county auditor should have the city's value of the taxable property off the County tax lists if you don't already know what it is.  
  
The debt to be applied against the constitutional debt limitation includes **all** obligations payable from some component of the tax structure, including TIF, Hotel-Motel taxes, etc. Current year maturities are generally excluded from the debt limitation. The debt excludes interest unless there is not a distinction between principal and interest. Then the entire obligation is applied against the limit.
- o. **Part VII, Cash and Investment Assets — Bond and interest funds** are reserves held specifically for the redemption of long-term debt. **Bond construction funds** are funds that are used to account for the unexpended proceeds of long-term debt, pending the disbursement of these funds. Include the total cash on hand and in bank and investments in all funds.

## PUBLICATION AND FILING INSTRUCTIONS

Only page 1 of the form is to be published in the city's official newspaper. The remainder of the pages are worksheets to assist you in arriving at amounts to be included on the first page. If your city has a population of 200 or less, you may post the first page in three public places instead of making the publication. The three places should be those previously designated by city ordinance and used for the posting of other required notices.

A copy of the report, including publication page and worksheets, with the publisher's proof of publication or your certification of posting, should be returned to the Auditor of State by **December 1, 2002**. Reports not filed timely will have 5 cents per capita of Chapter 405A funds withheld until the report is filed.

The first three columns on the publication page come from columns (f), (g) and (h), respectively on pages 2 through 10. The budget amount to be reported on the publication page is the final budget after any amendments adopted by the city.

Balances held in Non-Expendable Trusts, such as retirement systems and cemetery perpetual care, should not be included in the beginning and ending balances. However, the total of these balances at June 30, 2002 should be reported on the line provided. Also, agency fund information should be presented on the lines provided.